

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alvie L. Louck  
DOCKET NO.: 05-01714.001-R-1 and 05-01714.002-R-1  
PARCEL NO.: 06-342-004-00 and 06-342-005-00

The parties of record before the Property Tax Appeal Board are Alvie L. Louck, the appellant; and the Henderson County Board of Review.

The subject property consists of two adjacent river view residential lots, each containing 75 front feet and 100 feet of lot depth that are located in Oquawka Township, Henderson County. Parcel 1 is improved with a 56-year-old, one-story frame dwelling.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted four land comparables, some of which included photographs. Two of these properties were located in Oquawka and two in Dallas City, approximately 28 miles from the subject. The comparables were reported to contain from 75 to 1,500 lineal feet of land area and had land assessments ranging from \$2,323 to \$5,155. The subject lots each have land assessments of \$8,558 or \$114.11 per front foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

At the hearing, the appellant was unsure of how much of his comparable one, which he reported contained 1,500 of river frontage, was actually residential land. The appellant testified comparable one also included farmland and land owned by the U.S. Army Corps of Engineers. He opined his comparables one and two were four to five blocks from the subject. The appellant further testified the subject parcels have a considerable amount of brush on the bluff below which obstructs his view of the river. He testified that because he could not afford to have the brush

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Henderson County Board of Review is warranted. The correct assessed valuation of the property is:

| DOCKET NO.       | PROPERTY NO.  | LAND     | IMPR.    | TOTAL     |
|------------------|---------------|----------|----------|-----------|
| 05-01714.001-R-1 | 06-342-004-00 | \$ 8,558 | \$ 3,827 | \$ 12,385 |
| 05-01714.002-R-1 | 06-342-005-00 | \$ 8,558 | \$ 0     | \$ 8,558  |

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

trimmed back to improve the view and that he himself could not trim the brush because of health problems, the subject lots should not be considered as river view land. He also described the road which runs below the subject and adjacent to the river, arguing the subject parcels are not actually on the river.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject parcels' total assessments were disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards, voluminous supporting data and a grid analysis of eleven comparable properties located on the bluff above the Mississippi River like the subject. The comparables were reported to be located .02 to 1.1 mile from the subject and consist of lots ranging from 50 front feet to 181.5 front feet and have land assessments ranging from \$6,712 to \$35,138 or from \$134.24 to \$635.91 per front foot. The board of review's evidence packet included an explanation of the methodology used to value river view land in the subject's area. The board of review based land assessments on sales of two vacant lots along the river that sold in June 2003 and February 2006 for \$90,000 and \$80,000, respectively. Based on these sales, the board of review derived a base market value of \$450 per front foot. A lot with 50 feet of frontage by 150 feet deep was selected as the standard lot. The number of actual front feet for a given lot is multiplied times \$450 (the base market value) per foot and adjusted for lot depth lesser or greater than 150 feet according to a table. The result of this is multiplied by an equalization factor of .895, then that product is multiplied by .3333 to derive an assessed value. This methodology was employed to assess the subject and all river view lots from Warren Street to the northern boundary of the village of Oquawka. Other base prices were used to value non-riverfront land and interior lots at lesser values because lots with a view of the river are the most sought after lots in the area and command a premium other areas do not enjoy.

The board of review submitted a critique of the comparables submitted by the appellant to demonstrate these properties were not similar to the subject. The board of review's evidence stated that the land assessment for the appellant's comparable 2 was actually \$2,323, not \$1,122 as stated by the appellant. The board of review also pointed out that the appellant's comparables 3 and 4 have 105 feet of frontage, not 300 feet and 75 feet, respectively, as reported by the appellant. The board of review's evidence stated the subject is adjacent to the north boundary of the historic Alexis Phelps house. A lot adjacent to the south boundary of the Phelps house sold in 1998 for \$75,000, indicating the view and location of the subject, which is similarly situated, are highly desirable. Further critique of the appellant's comparables included a statement that the

appellant's comparable one, which included farmland and which cannot be clearly delineated as to its residential component, has a view of a slough of the Mississippi River, not the main channel. The subject is on a bluff above the main river channel, which is traversed by large watercraft. The view from the appellant's comparable one is obstructed by land owned by the U.S. Army Corps of Engineers, which is congested with trees and brush which the owner of the comparable cannot trim or cut back to improve the view. The appellant's comparable 2 has an obstructed view of the river, unlike the subject. It sits behind a levy and its view is similar to land that sits in a floodplain. The appellant's comparables three and four are located in a floodplain in Dallas City, some 28 miles from the subject. When the water level in the river is up, street access to these properties is frequently blocked for days at a time. The board of review contends lots in Dallas City do not have the same market appeal as river view lots in Oquawka like the subject. The board of review submitted numerous photographs depicting the view from the appellant's comparables that also show the Corps of Engineers ground between the comparables and the river.

At the hearing, the board of review's representative testified regarding the assessment methodology described in the board's evidence package.

During cross examination, the appellant asked the board of review's representative how lots inland from the subject and other lots on the bluff above the river channel were assessed. The board of review's representative responded that interior lots were assessed at \$848 per lot.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted fifteen comparables for its consideration. The Board gave less weight to the appellant's comparables three and four because they were located in a floodplain area in Dallas City, some 28 miles from the subject.

The Board gave less weight to the appellant's comparable one because it contained farmland and neither party could determine exactly what the residential component was of the parcel. The Board gave less weight to the appellant's comparable two because it was located behind a levee and not on the bluff above the river road with a view of the river like the subject. The Board gave no weight to the appellant's argument that the subject was not a river view parcel because he could not trim the brush and trees below the subject for health reasons. The Board finds the board of review's representative testified other owners of properties near the subject have trimmed brush to provide an unobstructed view of the main river channel. The Board finds the board of review's comparables were all located on the bluff above the river road like the subject. The Board gave less weight to five of the board of review's comparables because they differed in size when compared to the subject. The Board finds six of these comparables were similar to the subject in river frontage and had land assessments ranging from \$134.24 to \$193.60 per front foot. The subject's land assessment of \$114.11 per front foot is supported by these comparable properties. The Board finds the board of review utilized a consistent methodology in assessing all river view parcels in the subject's neighborhood. This methodology consisted of using a base value of \$450 per front foot, based on recent sales, multiplied by a lot depth factor and then by an equalization factor of .895, and finally by .3333 to derive an assessed value. Based on this analysis, the Board finds the subject's land was uniformly assessed when compared to the most similar comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

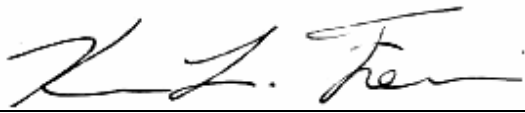
In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.